

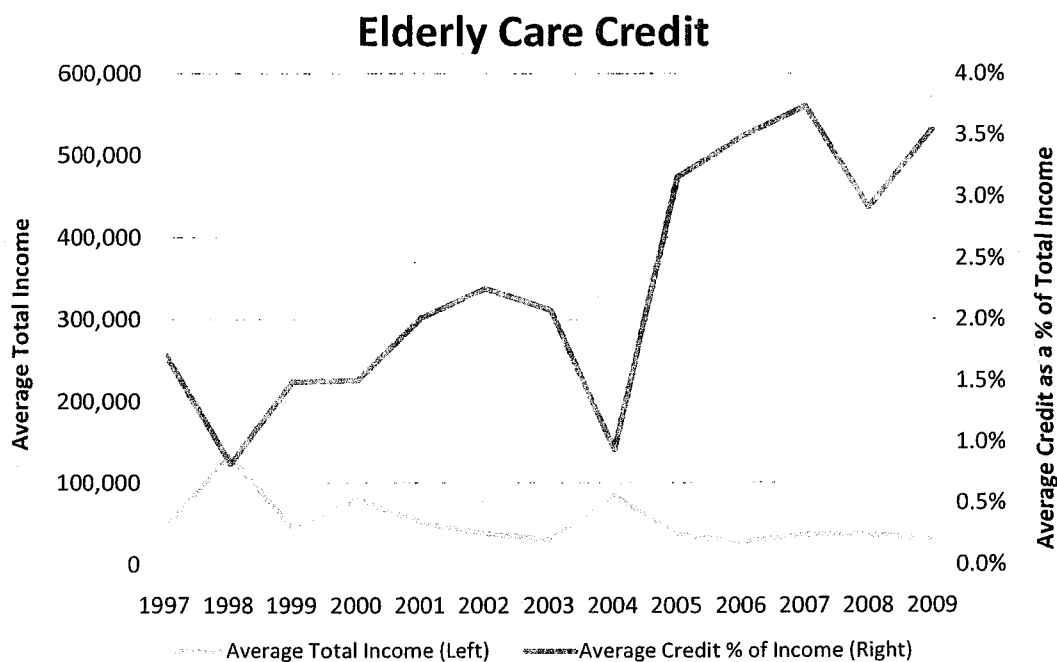
Individual Income Tax Credit Analysis

A graphical presentation of most of the individual income tax credits is given in the following pages. The credits are organized by capital gains, non-refundable with no carryover credits, and non-refundable with carryover credits. Refundable credits will be presented at the RTIC meeting.

The graphs of the individual income tax credits are descriptive, but a little challenging to read. This gives a brief overview of the graphs and how to read them.

- For all graphs, the **blue line** depicts the average total income of the filers who claim the associated credit
 - Income is shown on the left axis and goes from \$0 to \$600,000 except where shown in **red**
- For all graphs, the **red line** depicts the average value of the credit as a percentage of the average total income of the filers who claim the credit
 - Percentages are shown on the right axis and goes from 0% to 4% except where shown in **red**
- For each graph, the 2009 total cost of the credit, the number of filers who claimed the credit, and the average credit value are given

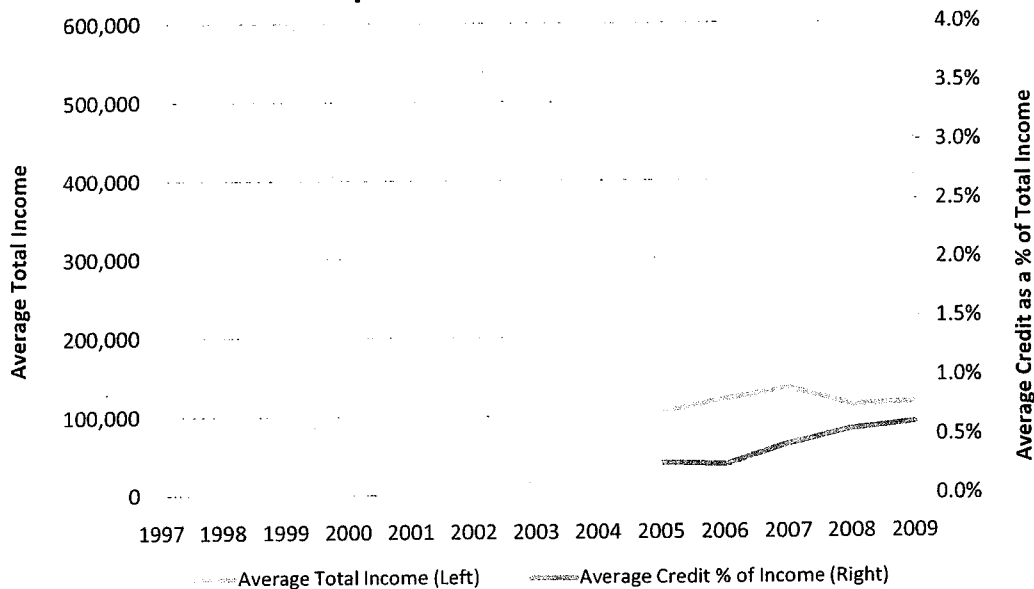
Example—Elderly Care Credit



With a few exceptions, the average total income of the filers who claim the elderly care credit is below \$50,000 (blue line). However, the average credit as a percent of the average total income (red line) is fairly significant, over 3% in recent years. This suggests that it is a meaningful credit to the average filer who claims it.

Capital gains tax credit

Capital Gains Credit-FYR

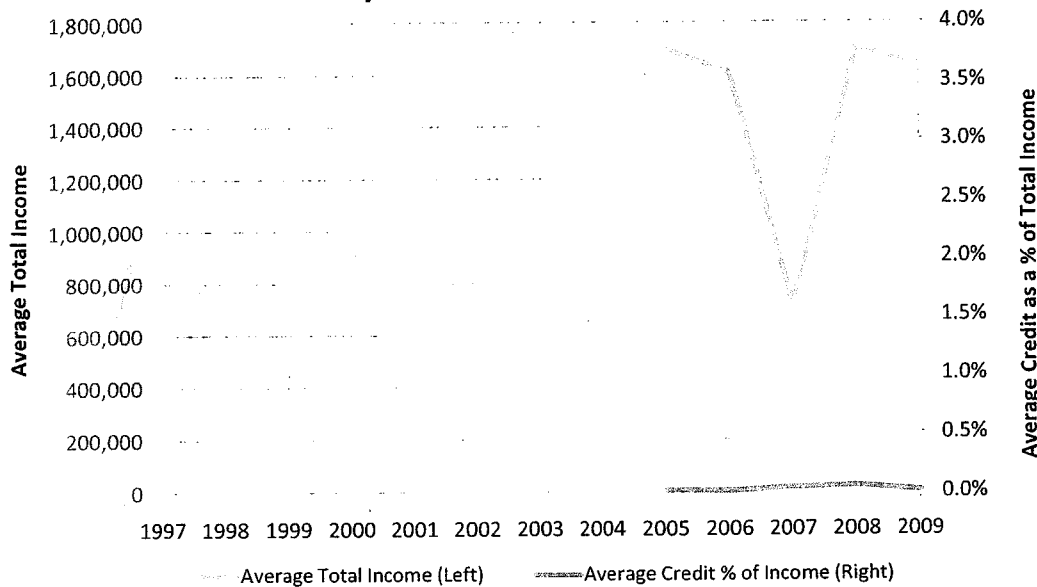


2009 Cost
\$ 17,974,296

2009 # Claimed
24,961

Avg. Credit
720

Capital Gains Credit-NR



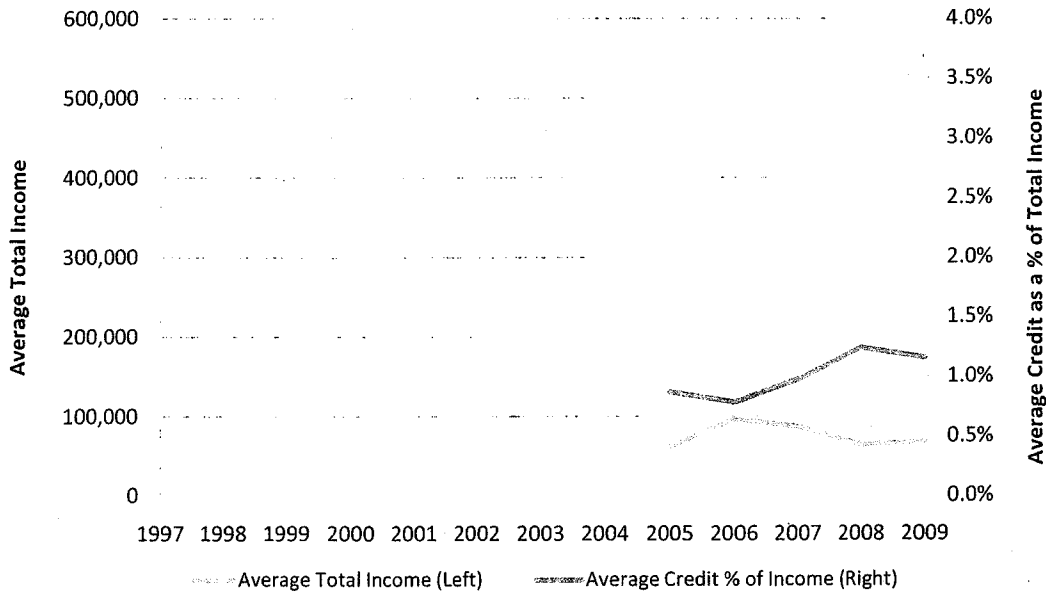
2009 Cost
\$ 2,093,163

2009 # Claimed
6,112

Avg. Credit
342

Non-refundable credits with no carryover

Alternative Fuel Credit



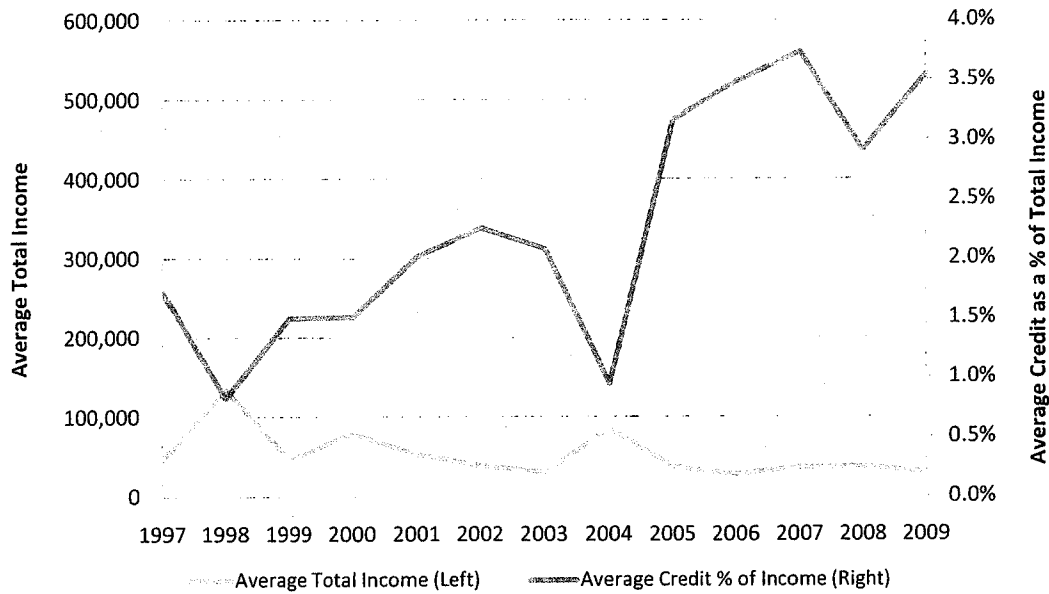
2009 Cost	
\$	40,485
2009 # Claimed	
	51
Avg. Credit	
	794

College Contribution Credit



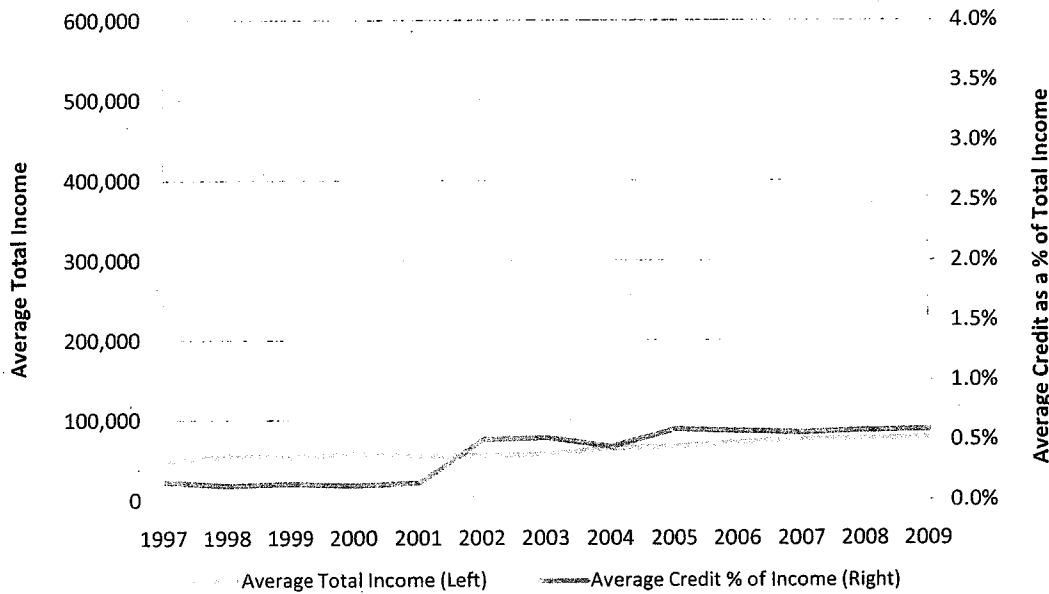
2009 Cost	
\$	245,865
2009 # Claimed	
	2,564
Avg. Credit	
	96

Elderly Care Credit



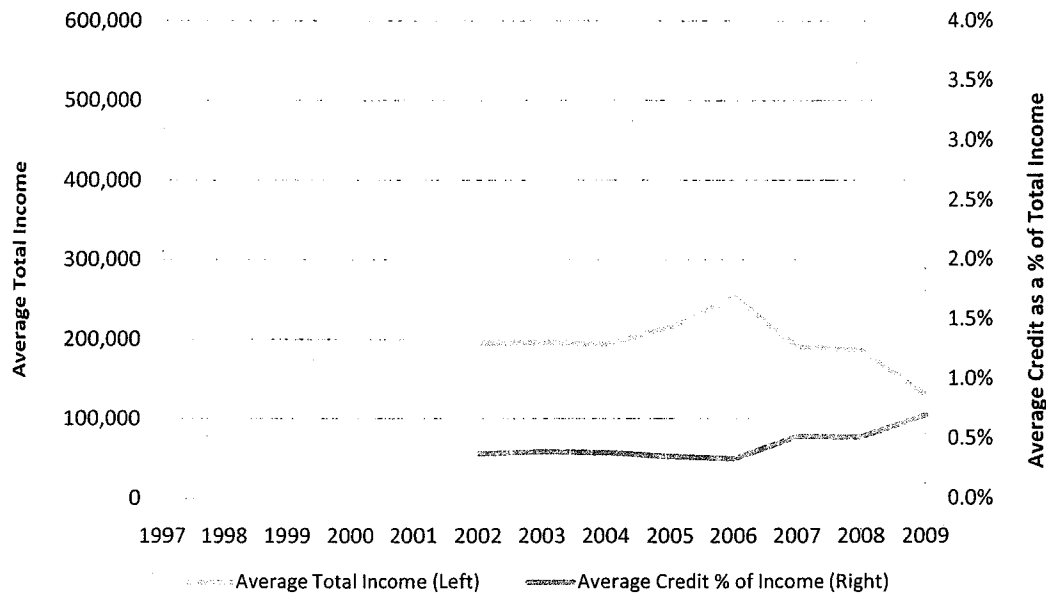
2009 Cost	
\$	45,059
2009 # Claimed	
	41
Avg. Credit	
	1,099

Energy Conservation Credit



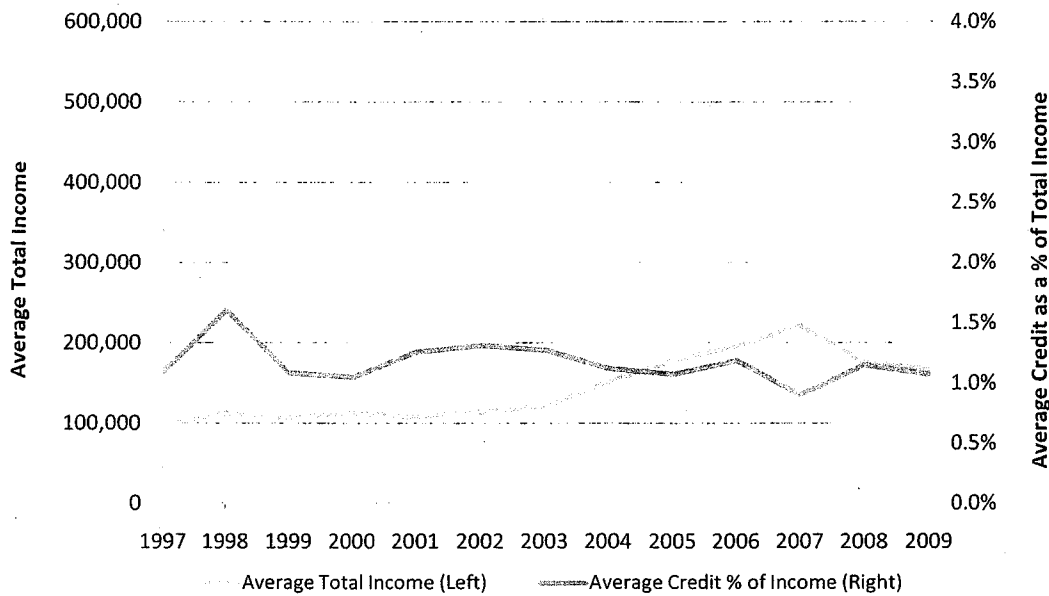
2009 Cost	
\$	10,103,356
2009 # Claimed	
	21,457
Avg. Credit	
	471

Insurance for Uninsured Montanans Credit



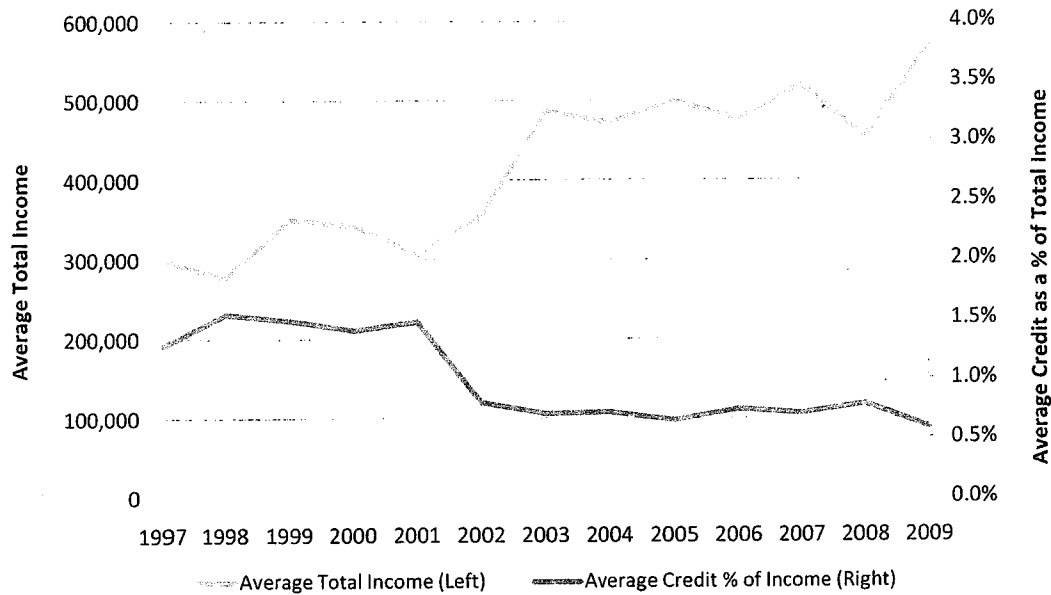
2009 Cost
\$ 302,100
2009 # Claimed
329
Avg. Credit
918

Other States' Income Tax Credit



2009 Cost
\$ 17,195,602
2009 # Claimed
9,489
Avg. Credit
1,812

Qualified Endowment Credit

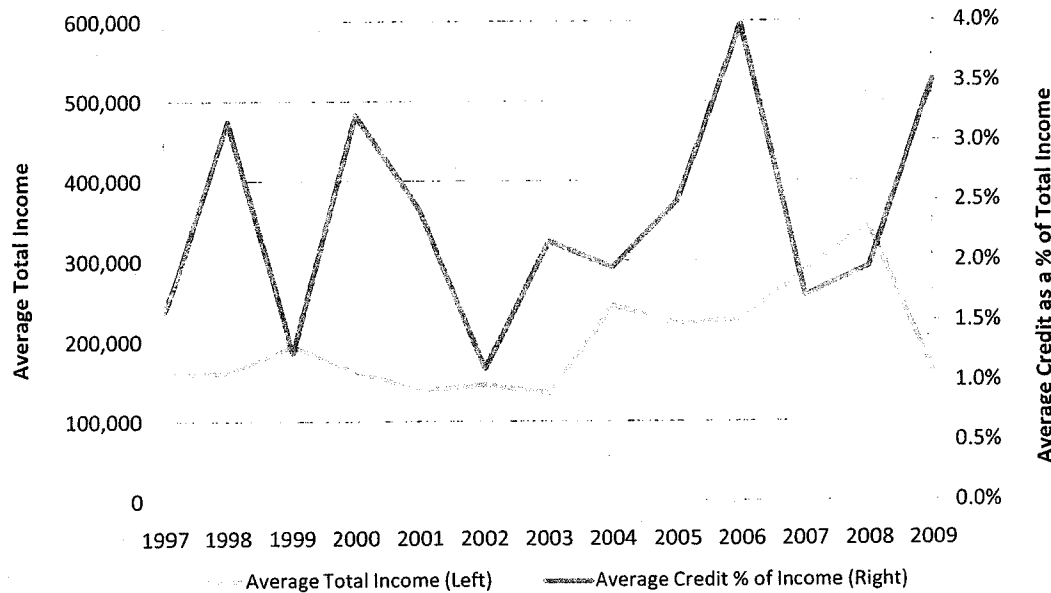


2009 Cost
\$ 1,808,443

2009 # Claimed
533

Avg. Credit
3,393

Recycling Credit

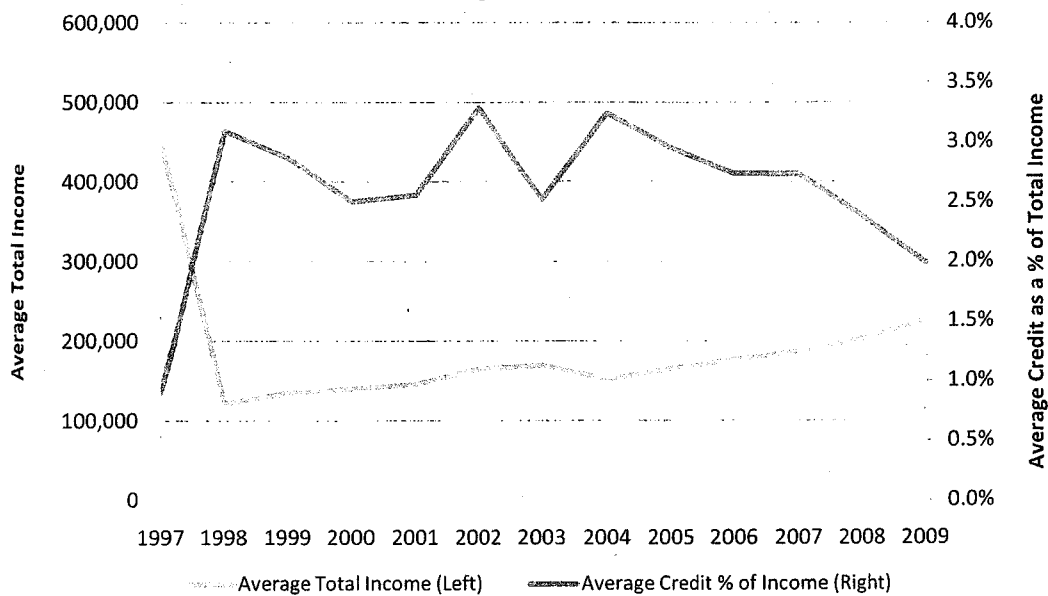


2009 Cost
\$ 463,381

2009 # Claimed
81

Avg. Credit
5,721

Rural Physicians Credit



2009 Cost	
\$	90,312
2009 # Claimed	
	20
Avg. Credit	
	4,516

Detail for the following credits is not given due to confidentiality concerns:

Biodiesel Blending/Storage Tank Credit

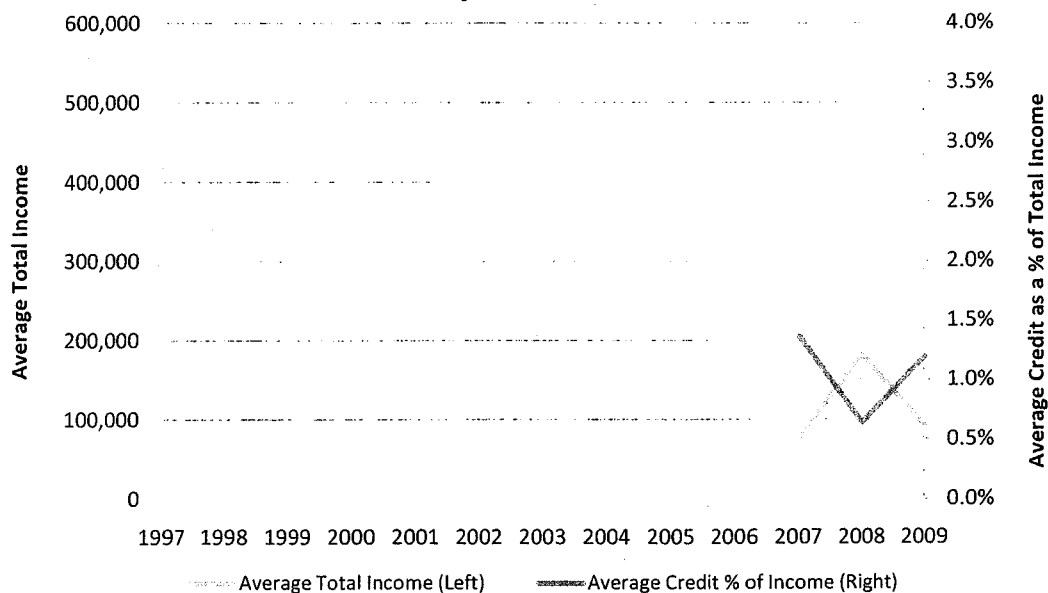
This credit has been claimed 6 times in the past 4 years, and 3 times by the same taxpayer

Oilseed Crushing/Biodiesel Facility Credit

This credit has been claimed 19 times in the past 4 years

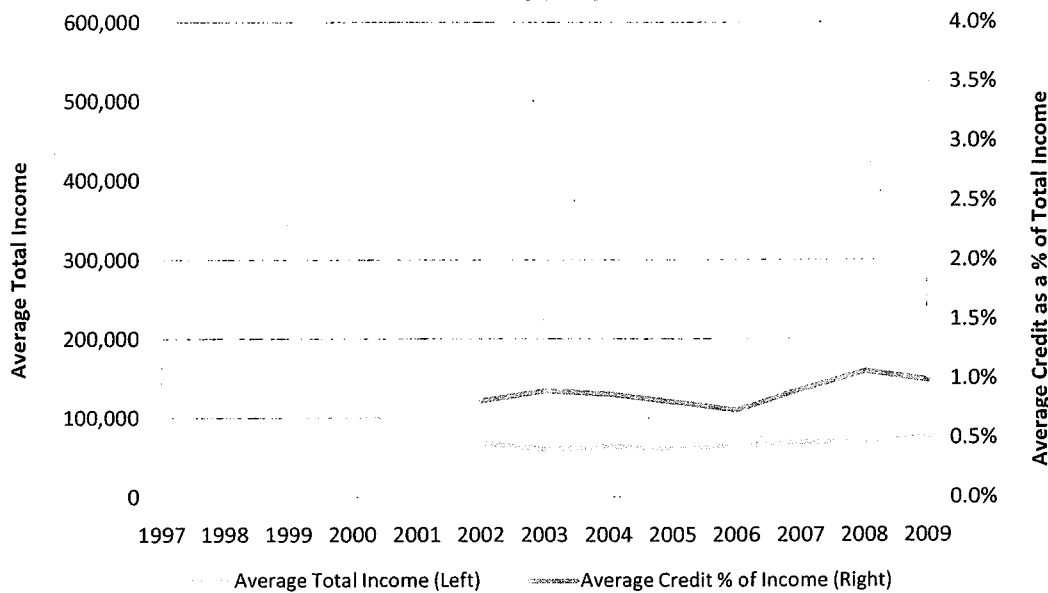
Non-refundable credits with carryover

Adoption Credit



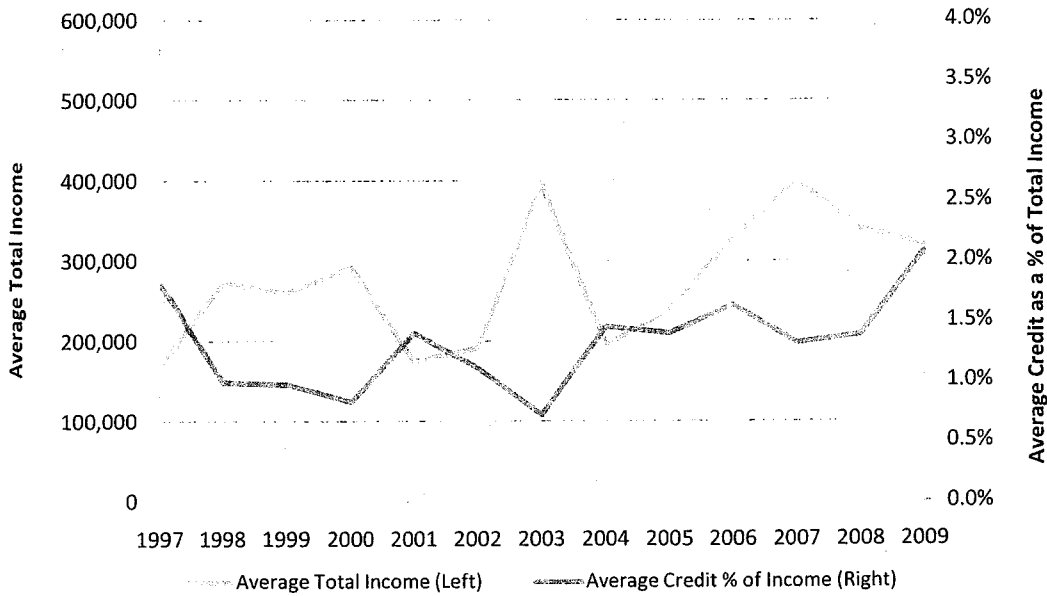
2009 Cost	
\$	186,056
2009 # Claimed	
	168
Avg. Credit	
	1,107

Alternative Energy Systems Credit



2009 Cost	
\$	1,322,296
2009 # Claimed	
	1,727
Avg. Credit	
	766

Contractors Gross Receipts Credit



2009 Cost

\$ 3,354,505

2009 # Claimed

503

Avg. Credit

6,669

Geothermal Systems Credit



2009 Cost

\$ 534,153

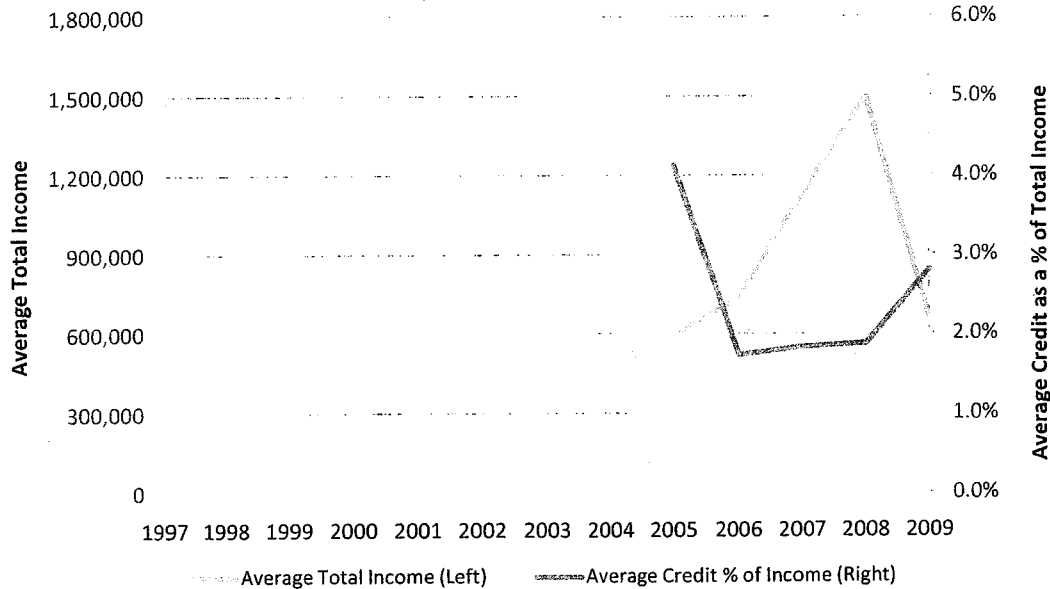
2009 # Claimed

232

Avg. Credit

2,302

Research Activities Credit



2009 Cost
\$ 347,934

2009 # Claimed
19

Avg. Credit
18,312

Detail for the following credits is not given due to confidentiality concerns:

Alternative Energy Production Credit

This credit has been claimed 66 times in the past 4 years

Dependent Care Assistance Credit

This credit has been claimed 25 times in the past 4 years

Empowerment Zone Credit

This credit has been claimed 66 times in the past 4 years

Film Production Employment Credit

This credit has been claimed 2 times in the past 4 years

Historic Property Preservation Credit

This credit has been claimed 80 times in the past 4 years

Infrastructure User Fee Credit

This credit has been claimed 52 times in the past 4 years

Montana Capital Company Credit

This credit has been claimed 3 times in the past 4 years

Mineral Exploration Credit

This credit has been claimed 6 times in the past 4 years, 4 times by the same taxpayer